HOUSE BILL 459

By Lundberg

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1809, is amended by adding the following language to the end of the section:

Any refund paid to a taxpayer pursuant to this section shall be delivered by U.S. certified mail, return receipt requested.

SECTION 2. This act shall take effect July 1, 2015, the public welfare requiring it.